

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike and Margaret Geiger
DOCKET NO.: 04-22970.001-R-1
PARCEL NO.: 04-32-401-162-0000

The parties of record before the Property Tax Appeal Board are Mike and Margaret Geiger, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review.

The subject property consists of a 20-year-old, one-story style single-family dwelling of frame construction containing located in Northfield Township, Cook County. Amenities include two full baths, a basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one-story style single-family dwellings of frame construction from seven to twenty-eight years old. All of the comparable dwellings contain two full baths, basements, air conditioning, fireplaces and have garages. The comparables range in size from 2,313 to 2,743 square feet of living area and have improvement assessments ranging from \$12.91 to \$17.00 per square foot of living area. The appellant's petition also suggests the subject dwelling contains 2,675 square feet of living area, while the board of review's documents suggest the subject contains 3,090 square feet of living area. In support of this argument, the appellant submitted a listing of the room sizes within the subject improvement prepared by an architectural firm. A copy of the subject's 2004 board of review final decision was also

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,616
IMPR.:	\$	50,118
TOTAL:	\$	61,734

Subject only to the State multiplier as applicable.

included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$50,118, or \$16.22 per square foot of living area based on 3,090 square feet of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one-story style single-family dwellings of frame or masonry construction from 16 to 58 years old. The comparables contain two full baths, a half-bath and have garages; additionally three have basements and fireplaces and two have air conditioning. These properties range in size from 1,511 to 2,743 square feet of living area and have improvement assessments ranging from \$17.01 to \$19.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. Customary and accepted appraisal and assessment procedure to establish the square feet of living area requires multiplication of the measurements of outside length times outside width thus determining basic living square footage. The Board finds that the appellant's list is clearly room sizes indicating interior measurements. Therefore, the Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 3,090 square feet of living area.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board accords the board of review's comparables one and three and the appellant's comparable number one the most weight. These

properties are somewhat similar in age, style, location and amenities. The Board accords the remaining properties diminished weight due to age, size and/or amenities. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.